

1 AN ACT concerning special assessments.

2 Be it enacted by the People of the State of Illinois,  
3 represented in the General Assembly:

4 Section 5. The Special Assessment Supplemental Bond and  
5 Procedures Act is amended by changing Section 55 as follows:

6 (50 ILCS 460/55)

7 Sec. 55. County clerk may collect. Pursuant to the  
8 Illinois constitutional and statutory provisions relating to  
9 intergovernmental cooperation, the county clerk of any county  
10 in which property subject to a special assessment is located  
11 may, but shall not be required to, agree to mail bills for a  
12 special assessment with the regular tax bills of the county,  
13 or otherwise as may be provided by a special assessment law.  
14 If the clerk agrees to mail such bills with the regular tax  
15 bills, then the annual amount due as of January 2 shall  
16 become due instead in even installments with each tax bill  
17 made during the year in which such January 2 date occurs,  
18 thus deferring to later date in the year the obligation to  
19 pay the assessments. If the county clerk does not agree to  
20 mail the bills or if the municipality declines to request the  
21 county clerk to mail the bills, the municipality may bill the  
22 annual amount due as of January 2 in 2 even installments to  
23 become due on or about the due date for the real estate tax  
24 bills issued by the county clerk during the year in which the  
25 January 2 date occurs, thus deferring the obligation to pay  
26 the assessments to later dates in the year.

27 (Source: P.A. 90-480, eff. 8-17-97.)